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From: [REDACTED]

Sent: Wednesday, December 04, 2013 10:41:33 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Statute Extension for TEFRA case

Hi

As per our discussion, the following comes from one of our TEFRA folks, [REDACTED]. Please direct any follow up questions to [REDACTED].

This would likely be an invalid statute extension since the bankruptcy of the TMP terminated his status as TMP under Treas. Reg. 301.6231(a)(7)-1(L)(iv) and Treas. Reg. 301.6231(c)-7 and, thus terminated his authority to extend the statute under section 6229(b)(1)(B).

Section 6229(b)(2) provides an exception if the TMP has not notified us of his bankruptcy in accordance with the regulations. But the fact that the bankruptcy is disclosed on the Form 872-P itself may lead a court to conclude that we have been notified.

Best,